IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

INCOME TAX REFERENCE NO.496 OF 1997

The Commissioner of Income Tax
Bombay City III .. Applicant.

Versus

M/s.Nathani Steel Limited .. Respondent.

Mr.Vimal Gupta with Mr.P.S. Sahadevan for the Applicant.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 30TH OCTOBER, 2007.

P.C. :

1. As the tax incidence in this case is less than Rs.4 lakhs, learned counsel for the revenue does not press the reference. The question of law, if any, is left open for consideration in an appropriate case.

2. The reference, accordingly, is returned unanswered.

(J.P. DEVADHAR, J.) (F.I. REBELLO, J.)